NER-Memo. No. 1752

UNITED STATES DEPARTMENT OF AGRICULTURE
Production and Marketing Administration
Field Service Branch
Washington 25, D. C.

June 12, 1946

FOR STATE OFFICES

SUBJECT: ADMINISTRATIVE OPERATIONS . . No. 29

Re: Recording of Obligations as of June 30, 1946; Unexpended balances covered into the Surplus Fund of the Treasury

Funds appropriated for the following appropriations will not be available for obligation after June 30, 1946:

126/72215(21) - Conservation and Use of Agricultural Land Resources, Department of Agriculture 1946 - December 31, 1946 (AAA)

126/72205(21) - Administration of Sugar Act of 1937 Department of Agriculture, 1946 - 1947 (AAA) Applicable to 1945 Sugar Program payments to producers in United States, Hawaii and Virgin Islands

1263510 - Administrative Expenses, Agricultural Adjustment Agency, 1946

In order to provide adequate reserve to take care of any unpaid applications or any obligations incurred under allotments made in connection with the above appropriations, it is requested that adequate obligations be recorded on the official allotment ledgers and other accounts and records maintained in the State offices.

These obligations should be recorded as of June 30, 1946, on the official allotment ledgers or included in the Statement of Obligations which is forwarded to the Control Accounts and Audit Section to cover obligations paid through that office. The obligations as recorded should be substantiated by a detailed statement making up the total amount which has been recorded to the allotment ledger. In connection with payments to producers, it would be well to show on this detailed statement the number of applications, name of county and the total amount expected to be paid under the various programs as well as obligations for amounts of General Accounting suspensions in the active file of Form 117a and obligations for reclaimable items covering canceled checks and other payments due of which the State office has knowledge. On the allotment ledger for administrative expenses, the amount of obligations will include all salaries due employees through June 30, 1946, which have not been certified for payment

and recorded to the allotment ledgers, as well as obligations for other objects which have not previously been recorded. For administrative expenses other than the administrative expenses which are paid through the State offices, there should be included on the Form AAA-422 all obligations which have been incurred through June 30, 1946, and which will be paid through Control Accounts and Audit Section.

Adequate steps should be taken to insure that as of June 30, 1946, all existent obligations will be properly recorded to the allotment ledgers and other records, in order to be properly reflected on the Statement of Allotment Transactions and Form AAA-422 as of June 30, 1946 for recording to the accounts of the Branch maintained in the Control Accounts and Audit Section.

Payments to producers or payments in connection with the purchase of conservation materials and services under the following appropriations may not be disbursed after June 30, 1946, since at that time the appropriations for these programs cease to be available for expenditures:

1232215(35) - Conservation and Use of Agricultural Land Resources, Department of Agriculture 1943 (AC&AA)

122/42206(21) - Parity Payments, Department of Agriculture, 1942-1944 (AAA)

123/42205(35) - Administration of Sugar Act of 1937 Department of Agriculture 1943 and 1944 (AC&AA)

The unexpended balance of appropriations 1232215(35) and 123/42205(35) will be covered into the Surplus Funds of the Treasury and the unexpended balance under 122/42206(21) will be extended to a subsequent year parity appropriation. Any collection made after June 30, 1946, covering refunds of overpayments made under the 1942 parity program from appropriation 122/42206(21) will be credited to this appropriation. Collections covering refunds of overpayments made from appropriations 1232215(35) and 123/42205(35) will be credited to account "125520 - Repayments Lapsed Appropriations".

Cases will arise wherein subsequent to June 30, 1946, payment will be found to be due persons who participated in the programs, and for whom obligations existed as of June 30, 1946. Likewise, claims may be received from personal representatives or heirs of deceased applicants or guardians of incompetents whose checks were canceled.

In all such cases payments should be approved, if otherwise proper, and forwarded to the Claims Division, General Accounting Office, in accordance with the existing "Certified Claims" procedure, accompanied by Form AD-42. Such form shall show the appropriation "2071850-Payments of Certified Claims 1947" as the appropriation chargeable and in addition the appropriation and limita-

tion symbol "1232215(35).031; 122/42206(21).030; or 123/42205(21)3", whichever is applicable. The administrative report in addition to the usual statements shall also include a statement to the effect that the amount approved for payment was included in the unexpended balance of the appropriation carried into the surplus fund. In connection with claims for the proceeds of checks due decedents or incompetents, the administrative report shall, in addition, contain complete citation to the issuance of the check and its cancellation and must be accompanied by Form ACP-103 or S.F. 1055, whichever is applicable.

The accountant maintaining the official allotment ledgers should cancel all unliquidated obligations under the allotments for the above appropriations reflecting in the "Unobligated Balance of Allotment" column the amount of allotment unobligated as of June 30, 1946, and a Statement of Allotment Transactions shall be prepared reflecting the condition of the allotment ledger as of June 30, 1946.

After this has been done, the accountant will post to the "Allotment" column a contra (red) entry in an amount equal to close out the unobligated balance of allotment remaining in the account. No advice of decrease in allotment will be furnished by the Regional Director, as the books of the Branch will be adjusted from the Statement of Allotment Transactions.

After this entry has been accomplished on the allotment ledger, a Statement of Allotment Transactions will be prepared and marked "FINAL". (This statement will reflect the totals of the column "Audited Vouchers" less "Reimbursable Collections", equaling the total of the "Allotment" column, thus closing the maintenance of the official allotment ledger account , insofar as the State office is concerned and hereafter no posting will be made to the allotment account). The "FINAL" statement shall be submitted with the June 1946 reports.

A cumulative summary of the county records covering payments to producers maintained in conjunction with the above appropriations shall be submitted showing the cumulative county totals as of June 30, 1946. This summary should be marked "FINAL" and no further postings will be made to the county records maintained for programs applicable to the above appropriations.

There should be maintained a memorandum record of all obligations existent under the above appropriations, which will be used for reference purposes in connection with the preparation of Form AD-42.

A. W. Manchester

A. W. Manchester
Director, Northeast Region

NER-Memo. No. 1759

UNITED STATES DEPARTMENT OF AGRICULTURE
Production and Marketing Administration
Field Service Branch
Washington 25, D. C.

FOR STATE OFFICES

June 25, 1946

SUBJECT: ADMINISTRATIVE OPERATIONS . . . No. 31

Re: Report of Obligations and Expenditures for Travel and Communications - July 1, 1945 - June 30, 1946

NER-Memo. No. 1612, dated January 8, 1946 requested submission of a mid-year report of obligations and expenditures for travel and communication services for the period July 1 - December 31, 1945. The above instructions also stated that in order to effect full compliance with requirements established by the Office of Budget and Finance, a final and more detailed report covering the entire fiscal year of 1946 would be necessary after the close of the fiscal year.

There is attached a sample of a form to be prepared and used in making this report. State offices should enter in the spaces provided the required data as reflected by their records and forward the original to Control Accounts and Audit Section, Columbus, Ohio, so that it will be delivered on or before August 15, 1946.

The data to be supplied in connection with travel expense is available in large part from the "Distribution Card" prepared as a part of the audit of each voucher. It will, however, be necessary to obtain certain figures by derivation and/ or reference to vouchers, or by estimate from other office records since the "Distribution Card" was not designed to reflect all that is presently required. The data concerning communication services should be obtained from the memorandum copies of paid vouchers.

While the report covers the period July 1, 1945 through June 30, 1946, it is recognized that a large part of the expense incurred during the month of June will not be paid until the latter part of July or the first part of August. Therefore, expenditures and outstanding obligations should be reported on the basis of the official records as of the date the report is prepared.

Attachment

H. L. Manwaring

H. L. Manwaring
Acting Director, Northeast Region

REPORT OF OBLIGATIONS AND EXPENDITURES -
TRAVEL AND COMMUNICATIONS - FISCAL YEAR 1946

WHEN COMPLETED THE ORIGINAL OF THIS FORM
SHOULD BE FORWARDED TO CONTROL ACCOUNTS
AND AUDIT SECTION, COLUMBUS, OHIO

A. TRAVEL OBLIGATIONS AND EXPENDITURES
PERIOD JULY 1, 1945 - JUNE 30, 1946

1. Total expenditures (certified vouchers) for reimbursement of cash fares paid for common carrier transportation

   a. Air lines $_____

   b. Railroads, bus lines or other public carriers $_____

2. Total expenditures (certified vouchers) for travel by privately owned automobile (mileage only) $_____

   a. Percent of total expenditure for auto travel for which per diem was paid ____ %

   b. Percent of total expenditure for auto travel for which per diem was not paid ____ %

   NOTE: If accurate figures are not readily available, "a" and "b" may be estimated after a sufficient spot check to insure reliability of the estimated data.

3. Number of miles traveled by privately owned automobile for which reimbursement has been claimed and paid (certified vouchers). (May be derived by dividing expenditures for mileage by rates authorized. For comparative cost travel an approximate average rate is to be used.) miles _____

   a. Mileage rates in effect during the period ____ ____ ____

4. Total expenditures (certified vouchers) for per diem $ _____

5. Total number of days for which per diem was paid. (May be derived by dividing amount paid by rate authorized as reflected by line D "Distribution Card") days _____

a. Per diem rates authorized during period, number of days paid and total cost at each rate

Rate _____ Days ____ $_____

Rate _____ Days ____ $_____

Rate _____ Days ____ $_____

NOTE: If accurate figures are not readily available, "a" may be estimated after a sufficient spot check to insure reliability of the estimated data.

6. Total expenditures (certified vouchers) for miscellaneous items included in vouchers such as taxicab fares, checking of baggage, telephone calls, etc. (This does not include transportation furnished in exchange for transportation requests). $_____

7. Total outstanding obligations for travel for the period as reflected by State office allotment ledger. $_____

B. COMMUNICATIONS OBLIGATIONS AND EXPENDITURES PERIOD JULY 1, 1945 - JUNE 30, 1946

1. Total expenditures (vouchers certified in State office) for long distance telephone calls. $_____

2. Total expenditures (vouchers certified in State offices) for all other telephone expense, i.e., exchange service or installation charges. $_____

3. Total expenditures (certified vouchers) for telegraph and cable service $_____

4. Total expenditures (certified vouchers) for postage on communication matter (Do <u>not</u> include parcel post postage). $_____

5. Total outstanding obligations for communication services for the period as reflected by the State office allotment ledger. $_____